

How to Report Different Types of Payments When Filing your Weekly Request for Payment

Payment Type	Reportable	Where to Report	How to Report or When Exempt from Reporting
Advance on wages	Yes	Question 9a	Report the week the advance is taken.
Agricultural Labor	Yes	Question 9a	If 10 or more workers or more than \$20,000 quarterly payroll.
Agricultural Labor	No		If less than 10 workers or less than \$20,000 quarterly payroll.
Amateur Athletic Officials including timer, referee, umpire or judge	No		
AmeriCorps Volunteers	No		
Athletic Coaches	Yes	Question 9a	Divide the total earnings you will receive for the season into the number of weeks in the regular season. Report this amount as your earnings each week you are coaching.
Awards	Yes	Question 12	Report during the week the Award is received.
Back Pay Settlements	No		You must report it to the Claims Processing Center.
Bonuses	Yes	Question 12	Report during the week the Bonus is received.
Church Employee Non-Clergy	Yes	Question 9a	Report hours and earnings during the week worked.
Clergy, Member of	No		If service is performed by an ordained, commissioned, or licensed minister of a church in the exercise of the church's ministry or by a member of a religious order in the exercise of duties required by the order.
Companionship Respite Care	No		If service is for individuals who, because of age or infirmity, are unable to care for themselves when the person providing the service is employed directly by a family member or an individual who is a legal guardian.
Commissions	Yes	Question 13	Report during the week the Commission Payment is received.
Community Service Work	No		If service performed by an individual who is sentenced to perform court-ordered community service or similar work.
Continuation Pay	Yes	Question 10	Report entire amount you will receive during the week your employment

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			ended. If you filed your claim any week after your employment ended then do not report.
Corporate Officer Payments	Yes	Question 9a	Report direct earnings from the corporation or payments made by the corporation for personal use including house payments, car payments, utility payments etc. made in lieu of direct compensation. Corporate Officers must report all hours worked, even if receiving no compensation.
Cosmetologists Barbers	No		If contracts with a salon or barber shop. Free from all control and direction of the owner, receives payment for service from the individual clientele, leases or rents and furnishes all equipment.
Davis Bacon Wages	Yes	Question 9a	Report during the week the wages were earned.
Direct Sellers (Avon, Mary Kay, etc)	No		
Disability Payments (Short-term or Long-term)	Yes	Question 10	If paid 100% by the employer, report as sick leave during the week the leave is taken.
Draws	Yes	Question 9a	Report during the week the draw is taken.
Elected Public or Tribal Official and Appointed Board Members	No		
Election Judge	No		If services performed by an election judge appointed pursuant to <u>13-4-101</u> MCA if the remuneration received for those services is less than \$1,000 in the calendar year.
Experience Works, Participants in	No		If working under Title V of the Older Americans Program.
Flat Rate	Yes	Question 9a	If working in an occupation (such as a mechanic or car salesman) that requires you to be on the job during specific hours, you must report the hours on the job each week. Keep a record of your potential earnings for each week and report them during the week the work is performed.
Freelance Correspondent	No		If person who submits articles or photographs for publication and is paid by the article or photograph.
Gratuities	Yes/No	Question 9a	Reportable if the gratuities are documented by the employee to the employer for tax purposes – Reportable on the continued claim during the week they are earned.

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Holiday Pay	Yes	Question 14b	
Inmate of State Correctional or Custodial Institutions	No		If service performed by an inmate for a state prison or other state correctional or custodial institution.
Insurance Agents/Salespeople	No		If paid solely by commission without guarantee of minimum earnings.
Internships	No		Wages earned while doing an Internship are not reportable if the internship is part of the student's curriculum and is a fulltime student before and after the internship.
Jury Duty	No		Expense reimbursements, fees, meals, or other payments provided through a court to a juror are not wages.
National Guard	No		If weekend drill or trainings are less than 90 consecutive days and no DD214 issued.
Newspaper Carriers	No		If providing a newspaper with the service of delivering newspapers singly or in bundles.
Non-Cash Payments	Yes	Question 9a	The value of non-cash payments must be reported the week they are received. The value of the non-cash payment is determined by the employer.
On-Call Pay	Yes	Question 11	If called into work, report the number of hours worked and the earnings for the work. If receiving pay for being on call, but not called out, no hours would be reported but report the earnings.
Out-of-State Employment	Yes	Question 9a	Report all earnings in State and Out of State during the week they were earned.
Overtime Pay	Yes	Question 9a	Report all overtime pay during the week it is earned.
Paid Time Off	Yes	Question 10	Report all leave taken including vacation, sick leave, compensatory time and administrative leave.
Partnership Wages	No		
Pension/Retirement	No		If you start to receive a pension/retirement during the claim year, contact the Claims Processing Center.
Piecework	Yes	Question 9a	Report hours and earnings during the week the work is performed.
Profit Sharing	Yes	Question 12	Report during the week the payment is received
Real Estate Brokers/Agents	No		If paid solely by commission and without a guarantee of minimum earnings.

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Reimbursements or Per Diem	No		If payments made to an employee to reimburse the employee for ordinary and necessary expenses incurred during the course of employment.
Reserves	No		If weekend drill or trainings are less than 90 consecutive days and no DD214 issued.
Room and Board	Yes	Question 9a	The value of room and board you receive as part of your weekly earnings is reportable each week. The employer will set the value.
Royalties/Residual Payments	Yes	Question 9a	Report during the week the payment is received.
Securities in Lieu of Cash	Yes	Question 12	Report during the week the payment is received
Stock Payments	Yes	Question 12	Report during the week the payment is received
Self-Employment	Yes/No	Question 9a	You must contact the Claims Processing Center if you become self-employed. You will receive a determination from the Department advising you whether these earnings are reportable. If you have questions on self-employment, contact the Claims Processing Center.
Severance Pay	Yes	Question 10	Report severance pay in the week your employment ends.
Short/Long Term Disability	Yes	Question 10	If paid 100% by the employer, report as sick leave during the week(s) the leave is taken.
Short/Long Term Disability	No		If premiums paid by the employee.
Sick Leave - taken during a work week	Yes	Question 10	Payments for the use of sick leave, whether voluntarily or mandated by the employer, are reportable the week(s) the leave is taken.
Sick Leave - upon layoff or separation	Yes	Question 10	Report entire amount you will receive during the week your employment ended. If you filed your claim any week after your employment ended then do not report.
Sick Leave - cashed out	Yes	Question 10	If being cashed out (cannot carry over year-to-year) and employment has not ended, report during the week the payment was received.
Sole Proprietors	No		
Stock Payments	Yes	Question 12	Report during the week the payment is received.
Students in Work Study	No		If service performed in the employ of a school or university if the service is performed by a student who is enrolled and is regularly attending classes at a school or university.
Termination Pay	Yes	Question 10	Report entire amount you will receive during the week your employment ended. If you filed your claim any week after your employment ended then do not report.

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Tips	Yes/No	Question 9a	Reportable if the tips are documented by the employee to the employer for tax purposes – Reportable on the continued claim during the week they are earned.
Truck Drivers	Yes	Question 9a	Report your earnings (usually paid by the mile driven) and the number of hours driving during the week.
Vacation Pay – during a work week	Yes	Question 10	Payments for the use of Vacation leave, whether voluntarily or mandated by the employer, are reportable the week(s) the leave is taken.
Vacation Pay – upon lay off or separation	Yes	Question 10	Report entire amount you will receive during the week your employment ended. If you filed your claim any week after your employment ended then do not report.
Vacation Pay – cashed out	Yes	Question 10	If being cashed out (cannot carry over year-to-year) and employment has not ended, report during the week the payment was received.
Vista Volunteers	No		
Wages in Lieu of Notice/WARN Act	Yes	Question 9a	Report entire amount you will receive during the week your employment ended. If you filed your claim any week after your employment ended then do not report.
Workers' Compensation	No		You must contact the Claims Processing Center if you start to receive Workers' Comp.
Work Experience or Work Training programs, Participants in	No		If service performed as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by a federal agency, any agency of a state or political subdivision of the state, or an Indian tribe by an individual receiving work relief or work training.
Work Study	No		If service performed in the employ of a school or university and the service is performed by a student who is enrolled and is regularly attending classes at a school or university; Service performed by an individual who is enrolled at a nonprofit or public educational institution that normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on, as a student in a full-time program taken for credit at an institution that combines academic instruction with work experience.